

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWELFTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO.8831 of 2004

Between:

M/s Sri Janaki Venkateswara Rice Mill,

Dumpagadapa, Akividu-Mandal, West Godavari Dist.,
Rep. by its Partner, Mr.Bh. Ranga Raju. **PETITIONER**

AND

1.The Commissioner of Commercial Tax,

A.P. Office of the Excise and Commercial Tax Building
Opposite Gandhi Bhavan, Nampally, Hyderabad.

2.The Deputy Commissioner (Commercial Taxes)

Eluru Division, Eluru, West Godavari District.

3.The Commercial Tax Officer, Akividu Circle,

Akividu, West Godavari District.**RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to pass an order or orders or direction or an appropriate writ more particularly one in the nature of writ of mandamus impeaching the judgement of the Andhra Pradesh sales Tax Tribunal in T.A.No.423 of 1997 dated 21-7-2000 (reported in 34 APSTJ at page No.153) by declaring the same as per incuriam, bad law, violative of judicial discipline, in nullity and not having binding force and consequently set aside 1) R.F.No.116/2003-04 dated 24-1-2004 2) R.F.No.125/2003-04 dated 10-2-2004 3) R.F.No.174/2003-04 dated 16-2-2004 passed by

the 2nd respondent and pass such other order as it deems fit.

Counsel for the Petitioner: MR.P.BALAJI VARMA

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court made the following :

ORDER: (PER SRI BN, J)

It is submitted by learned Counsel for the parties that the issue raised in this writ petition is covered by a Division Bench judgment of this Court in W.P.No.5487 of 2004 and batch, dated 01-04-2004.

Following the same judgment, we allow the writ petition and hold that the judgment in Writ Petition No.5487 of 2004 shall apply to this case as well.

(Bilal Nazki, J)

12th July, 2004

(P.S.Narayana, J)

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To

1.The Commissioner of Commercial Tax,

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Opposite Gandhi Bhavan, Nampally, Hyderabad.

2.The Deputy Commissioner (Commercial Taxes)

Eluru Division, Eluru, West Godavari District.

3.The Commercial Tax Officer, Akividu Circle,

Akividu, West Godavari District.

4.Two CCs to the Govt. Pleader for Commercial Taxes,

High Court Buildings, Hyderabad (O.U.T)

5.Two CD copies

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